



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0612-20511087

**34 Park County**

**0612 Livingston Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** D. Ellen Conley **Phone #:** (406) 222-0861

(Signature)

(Date)

**Chair, Board of Trustees:** Ted Madden

(Signature)

(Date)

**County Superintendant** Jo Newhall

(Signature)

(Date)

## Software

**Accounting Package:** Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Successful School	LOCAL		
006	Shopko Donation	LOCAL		
020	Bike Shed Project- SGMS	LOCAL		
029	Links Fees	LOCAL		
030	Aggregate Reim/Indirects	LOCAL		Local
056	Stuff the Bus	LOCAL		
057	Night Owl Run- SGMS & East Bike Grant	LOCAL		
074	Ellies Books	LOCAL		
080	PCCF Donation	LOCAL		
081	Washington Fondation	LOCAL		
082	Facilities Use Fees	LOCAL		
088	Hopa Grant	LOCAL		
118	Science	LOCAL		
124	Washington Clearing Fund	LOCAL		
125	Winans Clearing Fund	LOCAL		
126	Eastside Clearing Fund	LOCAL		
127	Fifth Grade Fundraising	LOCAL		
128	Eastside Gants	LOCAL		
129	CSCT	STATE		
130	I Love To Read FR- Eastside	LOCAL		
160	School Nurse	LOCAL		
198	WaterLab	LOCAL		
322	Indian Ed For All	STATE		
329	Links DPHS	STATE		
332	Jobs for Montana Graduates	STATE		State
335	Recycling Mini grant SGMS	STATE		
360	Gifted and Talented	STATE		State
371	MT Behavioral Initiative MBI	STATE		
411	Title I Odd FY	FEDERAL		
412	Title I Even FY	FEDERAL		
413	Title II Odd FY	FEDERAL		
414	Title II Even FY	FEDERAL		



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
417	Preschool IDEA Grant	FEDERAL		
419	Medicaid	STATE		State
429	21st Century Links	FEDERAL		
573	Masonic Foundation Grant- Eastside Library	LOCAL		

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	357,106.05	15,631.08		
02	Taxes Receivable - Real and Personal (120-149)	82,809.91	5,989.50		
03	Taxes Receivable - Protested (150-159)	638.44	46.79		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	219,368.55	44,983.34		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	659,922.95	66,650.71		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	25,664.85	542.43		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	25,664.85	542.43		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	83,448.35	6,036.29		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	45,288.39			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	505,521.36	60,071.99		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	550,809.75	60,071.99		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	659,922.95	66,650.71		

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**0612 Livingston Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,956.11	201,490.49	242,179.66	
02	Taxes Receivable - Real and Personal (120-149)	1,584.86			
03	Taxes Receivable - Protested (150-159)	17.12			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,910.43	40,953.87	62,438.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			13,300.00	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	21,468.52	242,444.36	317,917.66	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			16,629.20	
27	Other Liabilities (690 - 699)			3,623.23	
35	<b>TOTAL LIABILITIES</b>			20,252.43	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,601.98			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	19,866.54	242,444.36	297,665.23	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	19,866.54	242,444.36	297,665.23	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,468.52	242,444.36	317,917.66	

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,859.93	49,007.82
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			7,859.93	49,007.82
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			7,859.93	49,007.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>			7,859.93	49,007.82
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			7,859.93	49,007.82

# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	234,221.66			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	234,221.66			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	234,221.66			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	234,221.66			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	234,221.66			

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,240.51	129,892.48		278.17
02	Taxes Receivable - Real and Personal (120-149)	4,080.91			2,282.67
03	Taxes Receivable - Protested (150-159)	34.18			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	11,742.69			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	148.50			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	43,246.79	129,892.48		2,560.84
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	4,115.09			2,282.67
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	39,131.70	129,892.48		278.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>	39,131.70	129,892.48		278.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	43,246.79	129,892.48		2,560.84



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,924.18	314,833.02		
02	Taxes Receivable - Real and Personal (120-149)		10,504.54		
03	Taxes Receivable - Protested (150-159)		115.28		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		39,797.63		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,924.18	365,250.47		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		10,619.82		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	10,924.18	354,630.65		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10,924.18	354,630.65		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,924.18	365,250.47		

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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			12,791.85	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			12,791.85	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			12,791.85	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			12,791.85	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			12,791.85	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,979.15			26,305.99
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	42,979.15			26,305.99
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)	42,979.15			26,305.99
35	<b>TOTAL LIABILITIES</b>	42,979.15			26,305.99
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	42,979.15			26,305.99



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,882,992.08	1,851,282.00
	1190 Penalties and Interest on Taxes	4,999.37	4,332.97
	1510 Interest Earnings	114.79	198.12
	3110 Direct State Aid	2,498,485.72	2,634,263.22
	3111 Quality Educator	218,080.98	226,190.58
	3112 At Risk Student	31,946.47	36,030.40
	3113 Indian Education For All	20,012.40	21,067.92
	3114 American Indian Achievement Gap	6,600.00	5,740.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	332,684.52	315,784.10
	3116 Data For Achievement	14,715.00	20,180.00
	3118 Natural Resource Development	17,804.62	29,573.81
	3120 State Guaranteed Tax Base Aid	905,397.50	1,010,842.12
	3444 State School Block Grant	399,337.96	399,337.96
	3446 SB96 Block Grant Reimbursement	16,099.24	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>6,349,270.65</b>	<b>6,554,823.20</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	2,703,084.44	2,760,974.50	
			2XX Personal Services - Employee Benefits	466,249.92	465,000.77	
			3XX Purchased Professional and Technical Services	984.00	1,317.00	
			4XX Purchased Property Services	31,609.19	2,571.34	
			5XX Other Purchased Services	699.87	30,563.04	
			6XX Supplies and Materials	47,522.21	62,906.03	
			7XX Property and Equipment Acquisition	0.00	28,119.99	
			810 Dues and Fees	1,007.76	2,047.20	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	219,322.65	184,783.08	
			2XX Personal Services - Employee Benefits	28,244.74	28,657.09	
			5XX Other Purchased Services	204.00	376.14	
			6XX Supplies and Materials	3,054.19	2,728.82	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	42,131.20	31,956.45	
			2XX Personal Services - Employee Benefits	7,093.51	5,963.15	
			3XX Purchased Professional and Technical Services	50.00	113.40	
			5XX Other Purchased Services	814.00	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	158,993.07	34,960.46
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	160,804.71	164,775.11
			2XX Personal Services - Employee Benefits	23,198.66	22,582.96
			5XX Other Purchased Services	6,273.59	0.00
			6XX Supplies and Materials	10,823.16	14,645.48
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	41,850.00	47,854.65
			2XX Personal Services - Employee Benefits	6,935.34	8,491.77
			3XX Purchased Professional and Technical Services	18,657.75	18,472.37
			5XX Other Purchased Services	35,981.74	37,708.22
			6XX Supplies and Materials	7,044.85	5,729.17
			810 Dues and Fees	4,948.80	4,930.20
			820 Judgments Against the School District	0.00	5,000.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	375,864.42	368,351.54
			2XX Personal Services - Employee Benefits	90,638.87	93,844.80
			3XX Purchased Professional and Technical Services	3,045.80	1,874.10
			5XX Other Purchased Services	2,438.23	12,861.86
			6XX Supplies and Materials	18,734.87	16,268.83
			810 Dues and Fees	2,684.84	1,973.20
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	104,401.64	132,127.52
			2XX Personal Services - Employee Benefits	24,151.10	19,380.44
			3XX Purchased Professional and Technical Services	996.24	5,268.36
			5XX Other Purchased Services	300.00	2,081.31
			6XX Supplies and Materials	20,986.76	17,432.42
			810 Dues and Fees	0.00	180.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	356,009.45	349,606.05
			2XX Personal Services - Employee Benefits	76,798.09	97,362.52
			3XX Purchased Professional and Technical Services	33,176.64	42,287.02
			4XX Purchased Property Services	163,000.93	151,316.33
			5XX Other Purchased Services	44,096.68	42,179.20
			6XX Supplies and Materials	60,692.74	54,212.99
			7XX Property and Equipment Acquisition	16,770.00	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	3,761.65	3,988.52
			2XX Personal Services - Employee Benefits	173.56	256.60
			5XX Other Purchased Services	0.00	426.70
			6XX Supplies and Materials	615.79	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	15,000.00	0.00	
280	Special Education - Local and State					
		1XXX	Instruction			
		1XX	Personal Services - Salaries	641,774.02	775,444.29	
		2XX	Personal Services - Employee Benefits	138,869.60	177,826.56	
		3XX	Purchased Professional and Technical Services	497.00	675.20	
		5XX	Other Purchased Services	0.00	270.23	
		6XX	Supplies and Materials	667.83	675.05	
		21XX	Support Services - Students			
		5XX	Other Purchased Services	267.01	0.00	
		221X	Improvement of Instruction Services			
		6XX	Supplies and Materials	512.44	132.47	
		23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	3,931.25	1,393.75	
		5XX	Other Purchased Services	3.70	1,061.70	
		24XX	Support Services - School Administration			
		5XX	Other Purchased Services	0.00	304.80	
		26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	0.00	4,366.50	
		6XX	Supplies and Materials	1,138.66	298.23	
710	School Sponsored Extracurricular Activities					
		34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	26,782.14	
		2XX	Personal Services - Employee Benefits	0.00	3,229.50	
		5XX	Other Purchased Services	102.00	0.00	
720	School Sponsored Athletics					
		35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	63,677.48	41,459.00	
		2XX	Personal Services - Employee Benefits	4,387.38	216.79	
		3XX	Purchased Professional and Technical Services	0.00	4,000.00	
		5XX	Other Purchased Services	283.93	0.00	
910	Food Services					
		31XX	Food Services			
		1XX	Personal Services - Salaries	10,000.00	28,000.00	
		2XX	Personal Services - Employee Benefits	0.00	9,406.07	
999	Undistributed					
		62XX	Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	20,000.00	103,847.02	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,328,033.95	6,565,898.00	



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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					516,596.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,554,823.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,565,898.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	45,288.39	Less Last Year	0.00	(4b)	45,288.39	
					45,288.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					550,809.75	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	150,342.19	136,091.80
	1190 Penalties and Interest on Taxes	391.53	339.27
	1510 Interest Earnings	27.15	46.33
	2220 County On-Schedule Trans Reimb	45,224.69	40,062.18
	3210 State On-Schedule Trans Reimb	45,224.69	40,062.18
	3444 State School Block Grant	9,742.82	9,742.82
	3446 SB96 Block Grant Reimbursement	1,221.55	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>252,174.62</u>	<u>226,344.58</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			5XX Other Purchased Services	236,639.05	230,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>236,639.05</u>	<u>230,000.00</u>

#### Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance					63,727.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					226,344.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					230,000.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					60,071.99	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	626.45	48,326.37	
	1190 Penalties and Interest on Taxes	2.44	40.23	
	1510 Interest Earnings	7.55	0.00	
	1520 Dividends on Investments	0.00	4.82	
	3110 Direct State Aid	3,043.89	3,326.02	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,680.33	51,697.44	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	27,246.92
			2XX Personal Services - Employee Benefits	0.00	5,422.90
			3XX Purchased Professional and Technical Services	0.00	7,337.35
			5XX Other Purchased Services	19,635.00	0.00
			6XX Supplies and Materials	0.00	507.95
		21XX	Support Services - Students		
			6XX Supplies and Materials	0.00	5,714.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,635.00	46,229.62

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					14,398.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,697.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					46,229.62 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,866.54 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	74.92	85.02
	2240 County Retirement Distribution	723,943.11	842,054.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		724,018.03	842,139.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	442,997.25	482,698.17	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	62,185.23	32,130.05	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	7,528.28	5,298.28	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	25,165.13	26,646.65	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	6,905.40	8,080.04	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	66,443.86	67,149.47	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	15,492.93	23,905.16	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	53,377.62	52,770.55	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	632.89	760.84	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	104,516.65	123,677.89	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	8.23	0.00	
	329	State Miscellaneous Grants				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	7.39	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	12.69	0.00	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	739.98	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	360	State Gifted & Talented Reimbursement				
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	44.19	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	20.05	0.00	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	152.49	4,497.21	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	9,863.28	6,234.79	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			2XX Personal Services - Employee Benefits	10,925.52	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				806,227.50	834,640.66	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					234,945.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					842,139.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					834,640.66	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					242,444.36	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>006 Shopko Donation</b>		
1920	Contributions/Donations from Private Sources	1,200.00
<b>020 Bike Shed Project- SGMS</b>		
1900	Other Revenue from Local Sources	3,000.00
<b>029 Links Fees</b>		
1900	Other Revenue from Local Sources	93,460.26
1920	Contributions/Donations from Private Sources	27,002.13
<b>030 Aggregate Reim/Indirects</b>		
1510	Interest Earnings	67.58
<b>056 Stuff the Bus</b>		
1920	Contributions/Donations from Private Sources	560.00
<b>057 Night Owl Run- SGMS &amp; East Bike Grant</b>		
1920	Contributions/Donations from Private Sources	1,000.00
<b>082 Facilities Use Fees</b>		
1910	Rentals	300.00
<b>118 Science</b>		
1920	Contributions/Donations from Private Sources	500.00
3290	State - Other State Grants	1,000.00
<b>124 Washington Clearing Fund</b>		
1900	Other Revenue from Local Sources	139.00
1920	Contributions/Donations from Private Sources	352.00
<b>125 Winans Clearing Fund</b>		
1920	Contributions/Donations from Private Sources	2,596.02
<b>126 Eastside Clearing Fund</b>		
1900	Other Revenue from Local Sources	15,129.70
<b>127 Fifth Grade Fundraising</b>		
1900	Other Revenue from Local Sources	2,948.51
<b>128 Eastside Gants</b>		
1900	Other Revenue from Local Sources	5,300.00
<b>129 CSCT</b>		
3356	Medicaid Comprehensive School & Community Treatment Services (CSCT)	479,758.03
<b>130 I Love To Read FR- Eastside</b>		
1900	Other Revenue from Local Sources	1,549.56
<b>160 School Nurse</b>		
1900	Other Revenue from Local Sources	29,905.80
<b>329 Links DPHS</b>		
3290	State - Other State Grants	5,000.00
<b>332 Jobs for Montana Graduates</b>		
3290	State - Other State Grants	1,500.00





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<b>360 Gifted and Talented</b>	
3290 State - Other State Grants	2,169.00
<b>371 MT Behavioral Initiative MBI</b>	
3290 State - Other State Grants	4,189.80
<b>411 Title I Odd FY</b>	
4200 Title I, Part A, Improving Basic Programs	141,894.00
<b>412 Title I Even FY</b>	
4200 Title I, Part A, Improving Basic Programs	337,195.00
<b>413 Title II Odd FY</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	45,621.75
<b>414 Title II Even FY</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	95,958.00
<b>417 Preschool IDEA Grant</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	20,534.00
<b>419 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	15,682.83
<b>429 21st Century Links</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	67,311.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,402,823.97</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2015 Value	2016 Value
002	Successful School				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			492.00
		<b>002 Subtotal</b>			492.00
006	Shopko Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,305.16
		<b>006 Subtotal</b>			1,305.16
020	Bike Shed Project- SGMS				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			3,000.00
		<b>020 Subtotal</b>			3,000.00
029	Links Fees				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			97,090.41
		2XX Personal Services - Employee Benefits			14,633.89
		5XX Other Purchased Services			604.56



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		12,555.15
			<b>029 Subtotal</b>		124,884.01
<b>056</b>	<b>Stuff the Bus</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		118.05
			<b>056 Subtotal</b>		118.05
<b>057</b>	<b>Night Owl Run- SGMS &amp; East Bike Grant</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		1,000.00
			<b>057 Subtotal</b>		1,000.00
<b>074</b>	<b>Ellies Books</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		2,517.46
			<b>074 Subtotal</b>		2,517.46
<b>080</b>	<b>PCCF Donation</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		70.00
			<b>080 Subtotal</b>		70.00
<b>081</b>	<b>Washington Fondation</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		6.47
			6XX Supplies and Materials		488.81
			<b>081 Subtotal</b>		495.28
<b>088</b>	<b>Hopa Grant</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services		277.63
			<b>088 Subtotal</b>		277.63
<b>118</b>	<b>Science</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		641.94
	<b>329 State Miscellaneous Grants</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		66.55
			<b>118 Subtotal</b>		708.49



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
124	Washington Clearing Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		356.54
			<b>124 Subtotal</b>		356.54
125	Winans Clearing Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		37.22
			2XX Personal Services - Employee Benefits		2.44
			5XX Other Purchased Services		2.40
			6XX Supplies and Materials		2,232.40
			<b>125 Subtotal</b>		2,274.46
126	Eastside Clearing Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		305.65
			2XX Personal Services - Employee Benefits		20.00
			3XX Purchased Professional and Technical Services		1,420.00
			5XX Other Purchased Services		1,402.20
			6XX Supplies and Materials		14,478.93
			<b>126 Subtotal</b>		17,626.78
127	Fifth Grade Fundraising				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,948.51
			<b>127 Subtotal</b>		2,948.51
129	CSCT				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		479,758.03
			<b>129 Subtotal</b>		479,758.03
160	School Nurse				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		14,353.26
			2XX Personal Services - Employee Benefits		2,521.96
			<b>160 Subtotal</b>		16,875.22



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
198	WaterLab				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		432.65
			198 Subtotal		432.65
322	Indian Ed For All				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		820.12
		2XX	Personal Services - Employee Benefits		51.92
		5XX	Other Purchased Services		912.56
		6XX	Supplies and Materials		2,527.38
			322 Subtotal		4,311.98
329	Links DPHS				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		512.13
329	State Miscellaneous Grants				
	1XXX	Instruction			
		1XX	Personal Services - Salaries		4,463.00
		2XX	Personal Services - Employee Benefits		24.87
			329 Subtotal		5,000.00
332	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		93.57
		2XX	Personal Services - Employee Benefits		6.14
		5XX	Other Purchased Services		530.40
		6XX	Supplies and Materials		333.83
			332 Subtotal		963.94
335	Recycling Mini grant SGMS				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		135.22
			335 Subtotal		135.22
360	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		308.00
		2XX	Personal Services - Employee Benefits		6.24
		5XX	Other Purchased Services		1,273.15



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
---	--	--	--	--------------	--

PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		537.90
			<b>360 Subtotal</b>		2,125.29
<b>371</b>	<b>MT Behavioral Initiative MBI</b>				
	<b>329 State Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services		4,070.87
			6XX Supplies and Materials		45.00
			<b>371 Subtotal</b>		4,115.87
<b>411</b>	<b>Title I Odd FY</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services		8,779.89
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		35,100.83
			2XX Personal Services - Employee Benefits		19,072.47
			6XX Supplies and Materials		12,825.65
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries		6,748.60
			2XX Personal Services - Employee Benefits		2,307.46
			5XX Other Purchased Services		15,516.62
			6XX Supplies and Materials		281.77
			<b>411 Subtotal</b>		100,633.29
<b>412</b>	<b>Title I Even FY</b>				
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		222,371.62
			2XX Personal Services - Employee Benefits		61,421.41
			3XX Purchased Professional and Technical Services		18,456.75
			5XX Other Purchased Services		5,691.98
			6XX Supplies and Materials		7,085.15
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries		14,583.28
			2XX Personal Services - Employee Benefits		1,866.74
			3XX Purchased Professional and Technical Services		100.00
			5XX Other Purchased Services		10,207.96
			6XX Supplies and Materials		861.82
			<b>412 Subtotal</b>		342,646.71



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
413	Title II Odd FY				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX	Personal Services - Salaries		11,602.48
		2XX	Personal Services - Employee Benefits		4,657.36
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		3,378.63
		2XX	Personal Services - Employee Benefits		503.27
		3XX	Purchased Professional and Technical Services		1,048.83
		5XX	Other Purchased Services		1,654.17
			<b>413 Subtotal</b>		<b>22,844.74</b>
414	Title II Even FY				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX	Personal Services - Salaries		35,943.33
		2XX	Personal Services - Employee Benefits		12,640.19
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		17,452.19
		3XX	Purchased Professional and Technical Services		1,393.00
		5XX	Other Purchased Services		27,590.92
		6XX	Supplies and Materials		2,037.98
			<b>414 Subtotal</b>		<b>97,057.61</b>
417	Preschool IDEA Grant				
	457 IDEA Preschool				
	1XXX Instruction				
		1XX	Personal Services - Salaries		15,366.16
		2XX	Personal Services - Employee Benefits		4,468.99
			<b>417 Subtotal</b>		<b>19,835.15</b>
419	Medicaid				
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX	Personal Services - Salaries		31,369.45
		2XX	Personal Services - Employee Benefits		9,595.01
			<b>419 Subtotal</b>		<b>40,964.46</b>
429	21st Century Links				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
		1XX	Personal Services - Salaries		41,692.23
		2XX	Personal Services - Employee Benefits		9,268.89
		6XX	Supplies and Materials		1,070.06



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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			<b>24XX Support Services - School Administration</b>		
			1XX Personal Services - Salaries		13,046.00
			2XX Personal Services - Employee Benefits		2,238.69
			<b>429 Subtotal</b>		<b>67,315.87</b>
<b>573</b>	<b>Masonic Foundation Grant- Eastside Library</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		372.65
			<b>573 Subtotal</b>		<b>372.65</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>1,363,463.05</b>

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					258,304.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,402,823.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,363,463.05	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					297,665.23	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Successful School	0.00	492.00	-492.00
006 Shopko Donation	1,200.00	1,305.16	-105.16
020 Bike Shed Project- SGMS	3,000.00	3,000.00	0.00
029 Links Fees	120,462.39	124,884.01	-4,421.62
030 Aggregate Reim/Indirects	67.58	0.00	67.58
056 Stuff the Bus	560.00	118.05	441.95
057 Night Owl Run- SGMS & East Bike Grant	1,000.00	1,000.00	0.00
074 Ellies Books	0.00	2,517.46	-2,517.46
080 PCCF Donation	0.00	70.00	-70.00
081 Washington Fondation	0.00	495.28	-495.28
082 Facilities Use Fees	300.00	0.00	300.00
088 Hopa Grant	0.00	277.63	-277.63
118 Science	1,500.00	708.49	791.51
124 Washington Clearing Fund	491.00	356.54	134.46
125 Winans Clearing Fund	2,596.02	2,274.46	321.56



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
126 Eastside Clearing Fund	15,129.70	17,626.78	-2,497.08
127 Fifth Grade Fundraising	2,948.51	2,948.51	0.00
128 Eastside Gants	5,300.00	0.00	5,300.00
129 CSCT	479,758.03	479,758.03	0.00
130 I Love To Read FR- Eastside	1,549.56	0.00	1,549.56
160 School Nurse	29,905.80	16,875.22	13,030.58
198 WaterLab	0.00	432.65	-432.65
322 Indian Ed For All	0.00	4,311.98	-4,311.98
329 Links DPHS	5,000.00	5,000.00	0.00
332 Jobs for Montana Graduates	1,500.00	963.94	536.06
335 Recycling Mini grant SGMS	0.00	135.22	-135.22
360 Gifted and Talented	2,169.00	2,125.29	43.71
371 MT Behavioral Initiative MBI	4,189.80	4,115.87	73.93
411 Title I Odd FY	141,894.00	100,633.29	41,260.71
412 Title I Even FY	337,195.00	342,646.71	-5,451.71
413 Title II Odd FY	45,621.75	22,844.74	22,777.01
414 Title II Even FY	95,958.00	97,057.61	-1,099.61
417 Preschool IDEA Grant	20,534.00	19,835.15	698.85
419 Medicaid	15,682.83	40,964.46	-25,281.63
429 21st Century Links	67,311.00	67,315.87	-4.87
573 Masonic Foundation Grant- Eastside Library	0.00	372.65	-372.65
<b>Total</b>	<b>1,402,823.97</b>	<b>1,363,463.05</b>	<b>39,360.92</b>





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.84	2.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1.84</u>	<u>2.54</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					7,857.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,859.93 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.51	15.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>11.51</u>	<u>15.77</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					48,992.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,007.82 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 24
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	46.14	75.44	
	2115 County Hard Rock Mining Impact Trust Reserve Proceeds	32,560.40	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,606.54	75.44	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		976.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				976.86	0.00

Schedule Of Changes Worksheet						Fund Code 24
Beginning Fund Balance						234,146.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						75.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						234,221.66 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	101,179.60	99,122.17
	1190 Penalties and Interest on Taxes	268.10	231.82
	1510 Interest Earnings	2.16	0.22
	1900 Other Revenue from Local Sources	171.36	10,837.80
	3281 State Technology Aid	6,107.13	6,172.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>107,728.35</b>	<b>116,364.52</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	5,816.98	0.00
			6XX Supplies and Materials	77,039.97	40,365.35
			7XX Property and Equipment Acquisition	0.00	637.84
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	0.00	104.02
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	29,350.56	0.00
			2XX Personal Services - Employee Benefits	8,601.09	0.00
			5XX Other Purchased Services	164.76	0.00
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			1XX Personal Services - Salaries	0.00	29,938.05
			2XX Personal Services - Employee Benefits	0.00	7,771.04
			5XX Other Purchased Services	0.00	215.24
			6XX Supplies and Materials	0.00	200.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>120,973.36</b>	<b>79,232.38</b>



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## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					1,999.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					116,364.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					79,232.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,131.70	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	25.76	39.76
	3445 State Combined Fund School Block Grant	12,857.63	12,857.63
	3447 SB96 Combined Block Grant Reimbursement	864.40	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>13,747.79</b>	<b>12,897.39</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration				
		1XX	Personal Services - Salaries	244.81	0.00	
		2XX	Personal Services - Employee Benefits	1.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				245.81	0.00	

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						116,995.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,897.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						129,892.48 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2,900.47	214.47
	1190 Penalties and Interest on Taxes	15.76	30.96
	1510 Interest Earnings	23.47	32.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,939.70</u>	<u>278.17</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	101,446.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>101,446.98</u>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	101,446.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	278.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,446.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	278.17	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.55	3.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2.55</u>	<u>3.52</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					10,920.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,924.18 (5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	326,502.92	335,657.80
	1190 Penalties and Interest on Taxes	330.68	671.96
	1510 Interest Earnings	33.25	49.10
	1900 Other Revenue from Local Sources	29,990.00	0.00
	5400 Proceeds from Long-Term Liabilities	30,000.00	1,266,645.52
	9710 Residual Equity Transfers In	0.00	101,446.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>386,856.85</b>	<b>1,704,471.36</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	1,200.00	0.00
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	3,250.00	0.00
			6XX Supplies and Materials	3,862.79	0.00
			8XX Other Expenditures	0.00	20.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	394,928.87	1,281,588.13
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	0.00	115,395.08
			850 Interest on Debt	0.00	6,897.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>403,241.66</b>	<b>1,403,900.51</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	54,059.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,704,471.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,403,900.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	354,630.65	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.93	4.70
	1700 Student Extracurricular Activity Receipts	60,219.46	44,926.61
	1900 Other Revenue from Local Sources	0.00	500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>60,223.39</b>	<b>45,431.31</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	58,397.03	48,814.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>58,397.03</b>	<b>48,814.37</b>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	16,174.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,431.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,814.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,791.85	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	425,862.04	453,454.94
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	16,474.55	15,366.16
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	3,015,916.32	3,181,397.28
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	160,510.50	35,877.07
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	128,258.20	122,021.32
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	394,928.87	1,281,588.13
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	19,635.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	492.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	152,560.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	152,560.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	50,853.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	219,687.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,001,558.22
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	775,444.29	27,246.92	0.00	0.00	0.00
280	1XXX	2XX	177,826.56	5,422.90	0.00	0.00	0.00
280	1XXX	3XX	675.20	7,337.35	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	270.23	0.00	0.00	0.00	0.00
280	1XXX	6XX	675.05	507.95	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	5,714.50	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	132.47	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	304.80	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			955,328.60	46,229.62	0.00	0.00	0.00

1,001,558.22

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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**0612 Livingston Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	553,409.00	0.00	0.00	0.00	553,409.00
Land Improvements	627,325.00	0.00	0.00	0.00	627,325.00
Buildings	7,540,194.49	40,170.00	1,676,517.34	0.00	9,256,881.83
Machinery and Equipment	699,988.00	0.00	27,650.00	0.00	727,638.00
Construction in Progress	394,928.87	0.00	0.00	394,928.87	0.00
Totals at Historical Cost	9,815,845.36	40,170.00	1,704,167.34	394,928.87	11,165,253.83
<b>Depreciation</b>					
Improvement Accum	410,638.00	0.00	4,575.00	0.00	415,213.00
Building Accum	4,259,994.00	0.00	228,457.00	0.00	4,488,451.00
Machinery and Equipment Accum	577,683.00	0.00	26,725.00	0.00	604,408.00
Total Accumulated Depreciation	5,248,315.00	0.00	259,757.00	0.00	5,508,072.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,567,530.36	40,170.00	1,444,410.34	394,928.87	5,657,181.83

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	185,835.43	110,906.95	0.00	0.00	296,742.38	0.00	296,742.38
Loans Payable	0.00	1,296,645.52	115,395.08	0.00	1,181,250.44	332,370.47	848,879.97
Other Post Employment Benefits	457,600.00	806,148.00	0.00	0.00	1,263,748.00	0.00	1,263,748.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	643,435.43	2,213,700.47	115,395.08	0.00	2,741,740.82	332,370.47	2,409,370.35

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	671,081.52	85,390.96	0.00	756,472.48
Net Pension - TRS	4,656,444.68	387,924.09	0.00	5,044,368.77